

Emergency Rental Assistance Program (ERA2) **Reporting Guidance**

November xx, 2024
v 4.0

Revision Log

Version	Date	Updates
V 1.0	March 30, 2024	Original
V 2.0	January 3, 2024	Clarifications on required SF-425 federal financial reporting.
V 3.0	September 20, 2024	Brief questions about the Recipient's eligibility for closing out the ERA2 award were added to the Certification Page
V4.0	November xx, 2024	Clarifications on Affordable Rental Housing Project reporting.

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Introduction

This document provides reporting guidance for entities that received Emergency Rental Assistance (ERA2) awards directly from the U.S Department of the Treasury (Treasury). It addresses such topics as the reporting process, reporting periods, submission deadlines, required data, section-by-section guidance on completing the reports, and procedures for accessing Treasury's online portal for reporting.

Please see the Treasury.gov [Emergency Rental Assistance Program](#) page for additional information, guidance, and tips.

Also see the [ERA2 Portal User Guide – Step-by-Step Guidance on Submitting Quarterly ERA2 Compliance Reports](#) for detailed instructions on using Treasury's Portal for submitting required reports.

Contact Treasury's Office of Recovery Programs Contact Center via email at this address: EmergencyRentalAssistance@Treasury.gov

ERA2 Reporting Process

Each ERA2 Recipient must submit cumulative quarterly and final reports. Figure 1 below provides a recommended approach for preparing and submitting the required ERA2 reports, and Table 1 below lists the ERA2 reporting cycles, reporting periods and submission deadlines.

Figure 1

Steps in Preparing and Submitting the Required ERA2 Reports

Step 1 – Throughout the reporting period, ERA2 Recipients gather and maintain required information such as counts of applicants and participants; amounts paid directly or indirectly to tenants, landlords, and utility/home energy providers; amounts obligated to subrecipients and contractors; and administrative expenses. This is not meant to be an exhaustive list of required data. Please see below for complete guidance on the required information.

Step 2 – Treasury will notify each Recipient's designated ERA2 Points of Contact for Reporting when Treasury's portal is available for Recipients to begin preparing the reports.

Step 3 – Recipients should communicate with and gather required information from their subrecipients and contractors, as applicable.

Step 4 – The Recipient's designated ERA2 Point(s) of Contact for Reporting and ERA2 Authorized Representatives for Reporting must register with either ID.me or Login.gov before gaining access to Treasury's portal for submitting reports.

Step 5 – Recipient staff who are registered with either ID.me or Login.gov will be able to access the portal and provide the required information.

Step 6 – After manually entering or uploading the report information, Recipients must review the information entered or submitted to the online reporting forms for errors and completeness. Following completion of the report in Treasury's portal, the Recipient's designated ERA2 Authorized Representative for Reporting must certify to the authenticity and accuracy of the information provided and formally submit the report to Treasury. Like other federal systems that facilitate bulk data upload and/or manual data entry, certain data fields will be controlled with validation rules that will trigger error or warning notices requesting changes to entries.

Step 7 – Treasury staff will review the information submitted by the Recipient for Treasury's ongoing programmatic and financial monitoring.

Step 8 – Treasury will post select information from each Recipient's report on each of its ERA2 Project(s) on Treasury.gov.

Quarterly and Final Reporting

ERA2 Recipients must certify and submit Quarterly and Final Compliance Reports.

- Quarterly Reports require an array of cumulative programmatic and financial information covering the period from receipt of ERA2 award to the end of the current quarterly reporting period.
- Final Reports require cumulative programmatic and financial information covering the entire award period of performance.

See Table 1 below for the quarterly and final reporting periods and submission deadlines.

Table 1 -- ERA2 Reports, Reporting Periods and Submission Deadlines

State, Local, and Territorial Recipients	Cycle	Calendar Quarter / Month and Year	Reporting Period	Submission Deadline
Required	Partial 1	Q2 2021 Partial	Apr 1 – Jun 30, 2021	Aug 6, 2021
Required	1	Q2 2021	Apr 1 – Jun 30, 2021	Oct 29, 2021
Required	2	Q3 2021	Jul 1, 2021 – Sep 30, 2021	Oct 29, 2021
Required	3	Q4 2021	Oct 1, 2021 – Dec 31, 2021	Feb 1, 2022
Required	4	Q1 2022	Jan 1, 2022 – Mar 31, 2022	Apr 15, 2022
Required	5	Q2 2022	Apr 1, 2022 – Jun 30, 2022	Jul 15, 2022
Required	6	Q3 2022	Jul 1, 2022 – Sep 30, 2022	Oct 17, 2022
Required	7	Q4 2022	Oct 1, 2022 – Dec 31, 2022	Jan 17, 2023
Required	8	Q1 2023	Jan 1, 2023 – Mar 31, 2023	Apr 17, 2023
Required	9	Q2 2023	Apr 1, 2023 – Jun 30, 2023	Jul 17, 2023
Required	10	Q3 2023	Jul 1, 2023 – Sep 30, 2023	Oct 16, 2023
Required	11	Q4 2023	Oct 1, 2023 – Dec 31, 2023	Jan 15, 2024
Required	12	Q1 2024	Jan 1, 2024 – Mar 31, 2024	Apr 15, 2024
Required	13	Q2 2024	Apr 1, 2024 – Jun 30, 2024	Jul 15, 2024
Required	14	Q3 2024	Jul 1, 2024 – Sep 30, 2024	Oct 15, 2024
Required	15	Q4 2024	Oct 1, 2024 – Dec 31, 2024	Jan 15, 2025
Required	16	Q1 2025	Jan 1, 2025 – Mar 31, 2025	Apr 15, 2025
Required	17	Q2 2025	Apr 1, 2025 – Jun 30, 2025	Jul 15, 2025
Required	18	Q3 2025	Jul 1, 2025 – Sep 30, 2025	Oct 15, 2025
Required	19	Final Report	TBD	

ERA2 Quarterly Compliance Reports effective as of Quarter 1 2023

Effective with the Quarter 1 2023 reporting period, the ERA2 Quarterly compliance reports will consist of ten segments (tabs) on Treasury's Portal as shown below. The following pages provide guidance on the information to be reported on each tab.

Portal Tabs for ERA2 Quarterly Reports

- Reporting Guidance
- Bulk Upload Templates and Instructions
- Grantee Profile
- Project Overview
 - o Emergency Rental Assistance Project
 - o Affordable Rental Housing Project(s)
 - o Eviction Prevention Project(s)
- Subrecipients, Contractors and Direct Payees (Beneficiaries)
- Subawards, Contracts and Direct Payments
- Expenditures
- Emergency Rental Assistance Project Data and Participant Demographics
- Performance and Financial Reporting
- Report Certification and Submission

Reporting Guidance Tab

This tab displays helpful information on procedures for submitting the required report and hyperlinks to key guidance such as the ERA Reporting Guidance and the User Guide for Treasury's Portal.

Bulk Upload Templates and Instructions Tab

This tab provides hyperlinks to downloadable templates for using the bulk upload function to submit information for the quarterly reports.

Grantee Profile Tab

The Grantee Profile tab displays the administrative information, the grantee's points of contact for reporting, and the details of the grantee's registration on SAM.gov as shown below. Recipients should verify the information as displayed on the portal.

- Recipient Name, Address, and Identifying Information
- Recipient UEI Number
- Recipient Taxpayer Identification Number (TIN)
- Recipient Legal Entity Name
- Recipient Type
- Recipient Street Address
- Recipient City, State, and Zip Code
- Grantee SAM.gov information

Points of Contact for Reporting

Each ERA2 Recipient must verify the names and contact information of staff who have been designated as the Recipient's ERA2 Account Administrator, ERA2 Point(s) of Contact for Reporting and ERA2 Authorized Representative(s) for Reporting. This information will be pre-populated on the online ERA2 Quarterly Report form. Recipients may edit the information about current contacts and add new contacts.

Registration with System for Award Management System (SAM.gov)

Each ERA2 Recipient must declare its current SAM.gov registration status. If a Recipient is not registered with SAM.gov, the Recipient must provide the information listed below. The information will be carried forward to subsequent quarterly reports and is editable.

- Whether in the preceding fiscal year, it received 80% or more of its annual gross revenue from federal funds.
- Whether in the preceding fiscal year, it received \$25 million in gross revenue from federal funds.

- Whether the “total compensation” for the organization’s five highest paid officers is listed publicly or listed in SAM.gov; and,
- If the “total compensation” of the highest paid officers is not publicly available, the Recipient must provide the names of its officers and their total compensation for the preceding completed fiscal year.

NOTICE ON SAM.GOV REGISTRATION: *All ERA2 Recipients must to have an active SAM.gov registration. For general information on the SAM.gov system and its requirements, go to SAM.gov, and for registration details, go to <https://sam.gov/content/entity-registration>.*

NOTICE ON FSRS (Federal Subaward Reporting System) REPORTING: *To assist in reducing ERA Recipients’ reporting burden, Treasury will provide the required information about the Recipient’s Subrecipients, Contractors and Direct Payees, as appropriate, to the FSRS.gov system on behalf of the Recipient in keeping with the \$30,000 reporting threshold, timing, and data elements required by 2 CFR Part 170 and as discussed in this guidance. However, Recipients may choose to report the required information directly to FSRS.gov. A Recipient who reports the information directly to FSRS.gov should notify Treasury that it has done so.*

Project Overview Tab

ERA2 Recipients use this tab to report on up to three categories of projects associated with their ERA2 allocation.

Beginning on October 1, 2022, ERA2 Recipients that have obligated at least 75 percent of their total ERA2 allocation for emergency rental assistance and related activities, may use the unobligated amounts of their ERA2 allocation to support one or more of three categories of ERA2 projects described below. See [FAQ 46](#) for more information on this topic.

ERA2 Recipients that continue to provide emergency rental assistance only will use this tab to report on those activities, even if they are not also providing affordable rental housing or eviction prevention services in accordance with FAQ 46.

The following pages provide detailed guidance on the required reporting for each category.

Three Categories of ERA2 Projects:

- **ERA2 Emergency Rental Assistance Project** – this category consists of the grantee’s ongoing emergency rental and utility assistance activity as reported in the Q2 2021 through Q4 2022 quarterly compliance reports. These activities will be considered one project for purposes of ERA2 reporting.
- **ERA2 Affordable Rental Housing Project(s)** – this project category consists of the ERA2 Recipient’s uses of ERA2 funds for the development of affordable rental housing per [FAQ 46](#). Each housing development that is supported with ERA2 funds will be considered a separate project for ERA2 reporting. An ERA2 grantee may report on multiple ERA2-supported affordable rental housing projects in this category.
- **ERA2 Eviction Prevention Project(s)** – this category consists of the ERA2 Recipient’s uses of ERA2 funds to support eviction prevention programs per [FAQ 46](#). Each such eviction prevention program receiving ERA2 assistance is considered a separate project for ERA2 reporting. For example, an ERA2 grantee that establishes an eviction prevention effort that provides services to residents within a specific geography would report that effort as one ERA2 Eviction Prevention Project. If the ERA2 grantee establishes another effort covering a different geographic area or a separately funded effort covering distinctly different services, that effort would be reported under a separate ERA2 Eviction Prevention Project. An ERA2 grantee may report on multiple ERA2-supported eviction prevention projects.

The following pages provide detailed information and guidance on the reporting requirements for each of the three categories of ERA2 Projects.

ERA2 Emergency Rental Assistance Project

Each ERA2 Recipient (“grantee”) must report the following information about its Emergency Rental Assistance Project, like what was required on previous ERA2 Quarterly Reports. One major difference starting with the Q1 2023 quarterly report is that grantees must now report cumulative information for several of the required data points (previously, grantees were required to report quarterly data). See below for more details on these requirements.

Required General Information

- Project Name
- Project ID
- Cumulative Obligations
- Cumulative Expenditures
- Current Period Obligations
- Current Period Expenditures
- Project Description
- Status of Completion
- ERA2 Project Website URL
- Geographic Service Area
- Description of the system for prioritizing assistance for the subject ERA2 emergency rental assistance project
- Description of the Recipient’s use of fact-based proxies for determining eligibility for the subject ERA2 emergency rental assistance project

ERA2 grantees must also report additional detailed information about their Emergency Rental Assistance project on the “Emergency Rental Assistance Project and Participant Demographic Data” tab below.

ERA2 Affordable Rental Housing Project(s)

As discussed in [FAQ 46](#), beginning on October 1, 2022, ERA2 Recipients that have obligated at least 75 percent of their total ERA2 allocation for emergency rental assistance and related activities, may use unobligated amounts of their ERA2 allocation to support one or more ERA2 Affordable Rental Housing Project(s). ERA2 grantees that opt to use the ERA2 funds for this purpose must report the following information about each such project. ERA2 grantees that do not administer Affordable Rental Housing Project(s) should leave this section blank.

All ERA2 Recipients that use ERA2 funds to administer Affordable Rental Housing Project(s) must provide the following:

Required General Information

- Project Name
- Project ID
- Total Cumulative Obligations for this Project
- Total Cumulative Expenditures for this Project
- Current Period Obligations for this Project
- Current Period Expenditures for this Project
- Status of Completion
- Project Narrative

Required Project Data

- Type of Project. Select the category that most accurately describes the predominant objective of the project:
 - o Acquisition of Real Property for ERA2 Eligible Affordable Rental Housing purposes
 - o Construction of Affordable Rental Housing
 - o Rehabilitation of Affordable Rental Housing
 - o Preservation of Affordable Rental Housing
 - o Pre-Development Costs Related to Construction, Rehabilitation or Preservation of Affordable Rental Housing
 - o Operation of Affordable Rental Housing Projects that were Constructed, Rehabilitated or Preserved using ERA2 Funding
 - o Other. If "Other," please explain.
 - o If "Acquisition," provide the date of acquisition of the real property.
- Obligations made in Q4 2022 related to this ERA2 Affordable Rental Housing Project(s)
- Expenditures made in Q4 2022 related to this ERA2 Affordable Rental Housing Project(s)
- Project Zip Code
- Physical Address of the Affordable Rental Housing Project(s)
- Projects funded with ERA2 funds can be supported by other sources of funding. Please select from the list below any other Federal program(s) whose award funds were used to support this project:
 - o Low-income Housing Tax Credit (Treasury)
 - o HOME Investment Partnerships Program (U.S. Department of Housing and Urban Development (HUD))
 - o HOME-ARP Program (HUD)
 - o Housing Trust Fund Program (HUD)
 - o Public Housing Capital Fund (HUD)
 - o Indian Housing Block Grant Program (HUD)

- o Section 202 Supportive Housing for the Elderly (HUD)
 - o Section 811 Supportive Housing for Persons with Disabilities (HUD)
 - o Farm Labor Housing Direct Loans and Grants (U.S. Department of Agriculture)
 - o Multifamily Preservation and Revitalization Program (USDA)
 - o None of the Above (That is, the project is funded solely with ERA2 Funds).
 - o Please explain.
- Regardless if whether your project is supported by multiple sources of funding or is funded solely by your ERA2 award, uses of ERA2 funds for an affordable rental housing project must be aligned with at least one of the following programs and must meet the requirements of the program(s) along with the other conditions specifically set forth in the ERA FAQ # 46. Please select from this list which program(s) you are aligning your use of ERA2 funds:
 - o Low-income Housing Tax Credit (Treasury)
 - o HOME Investment Partnerships Program (U.S. Department of Housing and Urban Development (HUD))
 - o HOME-ARP Program (HUD)
 - o Housing Trust Fund Program (HUD)
 - o Public Housing Capital Fund (HUD)
 - o Indian Housing Block Grant Program (HUD)
 - o Section 202 Supportive Housing for the Elderly (HUD)
 - o Section 811 Supportive Housing for Persons with Disabilities (HUD)
 - o Farm Labor Housing Direct Loans and Grants (U.S. Department of Agriculture)
 - o Multifamily Preservation and Revitalization Program (USDA)
 - o None of the Above (Please explain)
 - Is the grantee in compliance with the requirements of the Federal program(s) selected in item #e above? (Yes/No)
In no, Please Explain)
 - Estimated Total Development Cost of the Project.
 - Estimated portion of the total cost of the affordable rental housing project that has been/will be paid with the ERA2 funds
 - Units Serving Very Low-Income Families
 - Estimated Start of Service of the Project
 - Date of First ERA2 Expenditure on the Project
 - Date of Final ERA2 Expenditure on the Project
 - Date of Estimated Completion of the Project

Sources and Amounts of Non-ERA2 Funding for the Affordable Rental Housing Project (up to 10 sources)

Source 1
Amount 1

Source 2
Amount 2

Source 3
Amount 3

- Funding Mechanism(s) Used. Select the financial instrument(s) that are/will be utilized to provide ERA2 funds in support of the affordable rental housing project
 - o Loan (including no-interest loans and deferred-payment loans)
 - o Interest subsidy
 - o Grant
 - o Other financial arrangement. If "Other," please explain.
- Are the ERA2 funds used as gap funding for an existing affordable rental housing project? (Yes/No/Other)
 - o If Other, please explain
- Number of Rental Units in the Project
- Number of Rental Units Funded by Your ERA2 Award
- Number of Units Serving Very Low-Income Families
- Description of Income Limitation on Rental Units Funded by Your ERA2 award
- Description of Income Limitations on Rental Units Funded by Sources other than Your ERA2 award
- Does your organization verify that the affordable rental housing project serves very low-income families based on the ERA2 statutory requirements and ERA FAQ # 46 below?
If "No," please explain.

The household income of occupants of units funded with ERA2 funds is limited to the maximum income applicable to very low-income families, as such term is defined in section 3(b) of the United State Housing Act of 1937 (42 U.S.C. 1437a(b)); and

Such income limitation is imposed through a covenant, land use restriction agreement (LRA), or other enforceable legal requirements for a period of at least 20 years.

- Is your ERA2 funded project a mix-income affordable housing project?
- If "Yes," are the ERA2 funds only covering costs attributable to units for families with very low incomes? (Yes/No)

If “No”, please explain.

- Development partners (if any)
- Is the program limited to specific populations (e.g., elderly, domestic violence survivors, etc.)? Please describe.
- Is the Period of Legally Enforceable Income Limitation for ERA2 Funded Rental Units at least 20 years? (Yes/No)
If “Yes,” please provide the term for the income limitation on the ERA2 Funded Rental Units
- If “No,” please explain.
- Is there a Period of Legally Enforceable Income Limitation for each non-ERA2 Funded Rental Units (Yes/No)
- If “Yes,” please provide the term for the income limitation for each non-ERA2 funding source(s) supporting the Project.

ERA2 Eviction Prevention Project(s)

As discussed in [FAQ 46](#), beginning on October 1, 2022, ERA2 Recipients that have obligated at least 75 percent of their total ERA2 allocation for emergency rental assistance and related activities may use unobligated amounts of the ERA2 funds to support one or more ERA2 Eviction Prevention Project(s).

The funding of ERA2 Eviction Prevention Project(s) is in addition to uses of ERA2 funds for housing stability services which may include eviction prevention services.

ERA2 grantees that opt to obligate ERA2 funds for Eviction Prevention Project(s) must report the following information about each such project. ERA2 grantees that do not administer ERA2 Eviction Prevention Project(s) should leave this section blank.

Required General Information

- Project Name
- Project ID
- Cumulative Obligations
- Cumulative Expenditures
- Current Period Obligations
- Current Period Expenditures
- Project Narrative
- Administrator of Project

Required Project Data and Demographics

- a. Is the ERA2 Eviction Prevention Project an existing eviction prevention program previously funded under the housing stability services provision of ERA2? (Yes/No)

If yes, how are you ensuring that the ERA2 Eviction Prevention Project services are being provided to very low-income families?

- b. Number of unique participant households that received their initial eviction prevention services under this project during the current reporting period.
- c. Number of unique participant households that received any amount of eviction prevention services under this project cumulatively from award date through the end of the reporting period.
- d. Cumulative number of unique participant households that received any amount of eviction prevention services under this project cumulative from award date through the end of the reporting period broken out by the recipient household income levels as follows:
 - Less than 30% of area median income
 - Between 30 and 50% of area median income
- e. Cumulative amount of ERA2 funds paid to or for participant households for eviction prevention services under this project.

Subrecipients, Contractors, and Direct Payees (Beneficiaries) Tab

This is the first of three reporting tabs where each ERA2 Recipient must report detailed cumulative information about its administration of the financial components of the subject ERA2 award. The information reported in the three tabs is required by the Treasury Office of Inspector General for its oversight. In addition, Treasury provides information reported in these tabs to the Pandemic Recovery Oversight Committee, in keeping with Federal Law.

Each ERA2 Recipient must report detailed information about each of its subrecipients, contractors, and direct payees (beneficiaries) to which it obligated a total of \$30,000 or more of ERA2 funds since the date of receipt of the ERA2 award. (Note: “direct payees” includes ERA2 beneficiaries such as corporate landlords and utility providers, who are not individual tenants or unincorporated small landlords.) The required information about these entities, which Treasury uses for reporting to FSRS.gov and other purposes, is as follows:

- Entity Type (select from a picklist of entity types)
- UEI or TIN Number
- Type
- Legal Name POC Email Address
- Address Line 1
- Address Line 2
- Address Line 3
- City
- State
- Country
- Zip and Zip+4
- Whether the Subrecipient, Contractor or Direct Payee is Registered in SAM.gov (The information on SAM.gov registration is not required for individual tenants or unincorporated small landlords who received the direct payment of ERA funds as a beneficiary.)

As explained in the [January 24, 2022, Special Guidance](#), ERA2 Recipients must create direct payee records for all businesses, corporations or non-profits that receive a total (cumulative) amount of ERA benefits valued at \$30,000 or more. However, ERA2 Recipients are not required to create direct payee records for beneficiaries who are individuals (tenants) or unincorporated small landlords, regardless of the amount of the ERA2 benefit payment.

Please see Appendix 9 -- Scenarios on Reporting (Beneficiaries) for more information and examples that illustrate the requirements for ERA2 Recipient reporting on obligations and expenditures.

Subawards, Contracts, and Direct Payments Tab

This is the second of three reporting tabs where each ERA2 Recipient is required to report detailed information about its administration of the financial components of the ERA2 award.

Each ERA2 Recipient must report on all subawards, contracts and direct payments for which it has obligated a total of \$30,000 or more in ERA2 funds since receipt of the ERA2 award.

This includes reporting on all obligations of \$30,000 or more for direct payments made to beneficiaries that are businesses, corporations, and non-profits. (This does not require reporting of obligations made for direct payment to beneficiaries that are individuals (tenants) or unincorporated small landlords.)

The required information includes:

- ERA Project Name
- Name of the entity to which the Subaward, Contract or Direct Payment is directed
- Entity Type of Entity for this Payment
- Place of performance address 1
- Place of performance address 2
- Place of performance address 3
- Place of performance city
- Place of performance state
- Place of performance country
- Place of performance zip and zip+4
- Subaward, Contract or Direct Payment Number (to be provided by the ERA2 Recipient)
- Type of Transaction (select from a picklist of types)
- Amount obligated
- Subaward Date
- Performance start date
- Performance end date
- Narrative description of the subaward, contract or direct payment and the underlying use of ERA2 funds.

As explained in the [January 24, 2022, Special Guidance](#), ERA2 Recipients are not required to create records for amounts obligated for its direct payments of ERA2 benefits awarded to individuals who are tenants or unincorporated small landlords, regardless of the amount of the ERA2 benefit payment. These payments would be reported in aggregate in the "Payments to Individuals" section.

However, ERA2 Recipients must create direct payment records for businesses, corporations, and non-profit entities to which the ERA2 Recipient awards ERA2 benefits totaling a cumulative amount of \$30,000 or more.

Please see Appendix 9 for more information and several examples of the requirements for the ERA2 Recipient's reporting on its obligations and expenditures and its subrecipient's expenditures.

Expenditures Tab

This is the third of three reporting tabs where each ERA2 Recipient is required to report detailed information about its administration of the financial components of the ERA2 award.

Please see Appendix 9 for more information and several examples of the requirements for the ERA2 Recipient's reporting on its obligations and expenditures and its subrecipient's expenditures.

Expenditures Associated with the ERA2 Recipient's Subawards, Contracts and Direct Payments with obligations valued at \$30,000 or More

The ERA2 Recipient must report the following information for all expenditures associated with its subawards, contracts and direct payments for which it had obligated a cumulative amount of \$30,000 or more. (These subawards, contracts are recorded via the Recipient Subawards, Contracts, and Direct Payments tab.)

- Treasury Subaward ID
- ERA Project Name
- Subaward, Contract or Direct Payment number (the ERA2 Recipient's internal number reported in previous screens)
- Name of Subrecipient, Contractor or Direct Payee receiving the Direct Payment (expenditure) (only beneficiaries that are businesses, corporations, or non-profit entities, not individuals (tenants) or unincorporated small landlords) Expenditure category (allowed ERA2 Expenditure categories are listed here)
 - Financial Assistance: Rent
 - o Financial Assistance: Rental arrears
 - o Financial Assistance: Utility/home energy costs
 - o Financial Assistance: Utility/home energy costs arrears
 - o Other housing costs
 - o Housing Stability Services Costs
 - o Affordable Rental Housing Costs
 - o Eviction Prevention Services Costs
 - o Administrative Costs
- Expenditure Start and End Date
- Expenditure amount
- Expenditure description (if Administrative Cost)

Total of all Obligations and Total of all Expenditures Associated with the ERA2 Recipient's Subawards, Contracts, and Direct Payments Valued at Less than \$30,000

Each ERA2 Recipient must report the totals (aggregates) of all obligations and of all expenditures recorded in the reporting period which, individually, were in amounts less than \$30,000.

Each ERA2 Recipient must categorize and report the above aggregate amounts (obligation and expenditure amounts) by combinations of the authorized ERA2 expenditure categories listed above and the three authorized transaction types.

Treasury's portal will display an on-screen summary of the reported obligations and expenditures in tabular format. Please see Appendix 10 for a sample of the table. The sample may be particularly helpful for ERA2 Recipients who manually key-in these data points.

ERA2 Recipient Obligations and Expenditures (Payments) to Individuals (Beneficiaries)

Each ERA2 Recipient must report the total (aggregate) amounts of all ERA2 funds that were obligated and expended (paid) to individuals (beneficiaries) for each of the allowable expenditure categories. The amounts to be reported include direct payments to beneficiaries who are individuals (tenants) and beneficiaries who are unincorporated small landlords.

Treasury's portal will display an on-screen summary of the reported obligations and expenditures to individuals in tabular format. Please see Appendix 11 for a sample of the table. The sample may be particularly helpful for Recipients who manually key-in these data points.

ERA2 Emergency Rental Assistance Project Data and Participant Demographics Tab

Each ERA2 grantee must report the following information on its ERA2 Emergency Rental Assistance Project. The required data are the same as was required for previous ERA2 quarterly compliance reports, with the exception that grantees must now report cumulative information rather than quarterly data. Grantees must continue to report certain data elements by Race, Ethnicity and Gender of the participant households' primary applicant for assistance. See

Appendix 3 for details on the required demographic categories.

a. Cumulative Number of Unique Households that Completed and Submitted an Application for ERA2 Assistance.

Definition: The cumulative number of unique households that submitted a complete application, as reasonably determined by the Recipient, for ERA assistance as of the end of the current reporting period. The phrase “unique households” means that each household applying for assistance should be counted only once, including where applicants applied multiple times over the program period. The Recipient must report the number of unique households for whom the ERA2 Recipient received a completed application between the date of receipt of the ERA2 award and the end of the current reporting period. The Recipient must also report the number broken out by the race, ethnicity, and gender of the primary applicant for assistance.

b. Number of Unique Households that Received ERA Assistance of Any Kind

i. Cumulative Number of Unique Households that Received ERA2 Assistance

Definition: The cumulative number of unique participant households whose rent, rental arrears, utility/home energy payments, utility/home energy arrears, or other expenses related to housing were fully or partially paid under the subject ERA2 Project between the date of receipt of the ERA2 award and the end of the current reporting period.

The Recipient must report the cumulative number of unique households that received ERA2 assistance of any type and of any dollar amount under the subject ERA2 Project since receipt of the ERA2 award. The Recipient must also report the cumulative number broken out by race, ethnicity, and gender of the primary applicant for assistance.

ii. Number of Unique Households that Received their Initial ERA2 Assistance in the Current Quarterly Reporting Period

Definition: The sum of the number of unique participant households whose rent, rental arrears, utility/home energy payments, utility/home energy arrears, or other expenses related to housing were fully or partially paid for the first time under the subject ERA2 Emergency Rental Assistance project during the quarterly reporting period.

The Recipient must report the number of unique households that received any ERA2 assistance of any type for the first time under the ERA2 Emergency Rental Assistance project in the quarterly reporting period. The Recipient must also report this number broken out by race, ethnicity, and gender of the primary applicant for assistance.

c. Cumulative Number of Households that Received ERA2 Assistance by Type

Each ERA2 Recipient must report the cumulative number of unique households that received any type of ERA2 Financial Assistance as listed below, between the date of receipt of the ERA2 award and the end of the current reporting period.

For each of the five types of ERA2 Financial Assistance listed below, Recipients will need to track and report the cumulative number of households receiving each type of assistance since receipt of the ERA2 award. Count each household only one time for a given type of assistance, regardless of whether the household had received that type of assistance multiple times. For example: where the ERA2 Project made a rent payment for a participant household and made a utility/home energy assistance payment for the same participant household, the grantee should report this as one household receiving rent assistance and one household receiving utility/home energy assistance. Similarly, where the ERA2 Project paid two utility/home energy payments to the same participant household, the Recipient should report this as one household receiving utility/home energy assistance.

i. Rent

Definition: The cumulative number of unique participant households that received (or whose landlord was paid) at least one rent payment of any dollar amount under the subject ERA2 Project between the date of receipt of the ERA2 award and the end of the current reporting period.

The Recipient must also report the numbers broken out by race, ethnicity, and gender of the primary applicants for assistance.

ii. Rental Arrears

Definition: The cumulative number of unique participant households that received (or whose landlords were paid) a payment of any dollar amount for rental arrears under the subject ERA2 Project between the date of receipt of the ERA2 award and the end of the current reporting period.

The Recipient must also report the cumulative number broken out by the race, ethnicity, and gender of the primary applicants for assistance.

iii. Utilities/Home Energy Costs

Definition: The cumulative number of unique participant households that received (or whose utility/home energy provider was paid) any dollar amount for any portion of at least one utility or home energy bill under the subject ERA2 Project between the date of receipt of the ERA2 award and the end of the current reporting period.

The Recipient must also report the number broken out by race, ethnicity, and gender of the primary applicants for assistance.

iv. ***Utilities/Home Energy Arrears***

Definition: The cumulative number of unique participant households that received (or whose utility/energy provider was paid) any dollar amount for utility/home energy arrears under the subject ERA2 Project between the date of receipt of the ERA2 award and the end of the current reporting period.

The Recipient must also report the cumulative number broken out by the race, ethnicity, and gender of the primary applicants for assistance.

v. ***Other Expenses Related to Housing***

Definition: The cumulative number of unique participant households that were paid any dollar amount for other approved housing expenses between the date of receipt of the ERA2 award and the end of the current reporting period.

The Recipient must also report the cumulative number broken out by race, ethnicity, and gender of the primary applicants for assistance.

d. ***Housing Stability Services***

Definition: The cumulative number of unique participant households that received housing stability services under the subject ERA2 Project between the date of receipt of the ERA2 award and the end of the current reporting period. This includes housing stability services provided directly by the Recipient or by any subrecipients or contractors.

e. ***Cumulative Number of Unique Participant Households at Certain Income Levels***

Each ERA2 Recipient must report the cumulative number of unique ERA2 participant households that were paid any dollar amount for at least one of the following: rent, rental arrears, utilities/home energy costs, utility/home energy arrears, or other expenses related to housing, between the date of receipt of the ERA2 award and the end of the current reporting period, by the following ranges of household income levels:

- i. Less than 30% of area median income (#)
- ii. Between 30% and 50% of area median income (#)
- iii. Between 50% and 80% of area median income (#)
- iv. Total number of unique recipient households whose income eligibility was determined based on their eligibility for other federal benefit programs (#)
- v. Total number unique of recipient households whose income eligibility was determined using a fact-based proxy (#)

The area median income for a household is the same as the income limits for families published in accordance with 42 U.S.C. 1437a(b)(2), available under the heading for “Access Individual Income Limits Areas” at

<https://www.huduser.gov/portal/datasets/il.html>. Also see FAQ No. 4 in Treasury's ERA Frequently Asked Questions (FAQs) available on the [Emergency Rental Assistance Program](#) page.

The numbers reported for group iv. and v. above should only include households for which the household income was determined to be eligible for other federal benefit programs or by a fact-based proxy and for whom there is not sufficient information in the self-certification to determine the correct AMI classification. The ERA2 Recipient should categorize participants into an AMI category wherever they have sufficient information to do so, even though the ERA2 Recipient used a proxy to determine income eligibility.

Each ERA2 Recipient must report cumulative numbers of unique participant households in each of the five income categories who received ERA2 assistance between the date of receipt of the ERA2 award and the end of the current reporting period. Each ERA2 Recipient must also report the cumulative numbers of unique participant households in each income category broken out race, ethnicity, and gender of the primary applicants for assistance.

f. *Cumulative Amount of ERA2 Award Funds Paid to or for Participant Households*

Definition: The cumulative dollar amount of ERA2 award paid under the ERA2 Project to or for participant households including payments for rent, rental arrears, utility/home energy costs, utility/home energy arrears, and other housing services and eligible expenses. This does not include funds paid for Housing Stability Services.

Each ERA2 Recipient must report the cumulative amount paid between the date of receipt of the ERA2 award and the end of the current reporting period. The Recipient must also report the cumulative number broken out by race, ethnicity, and gender of the primary applicants for assistance.

g. *Average Number of Months of Rent, Rent Arrears, Utility/Home Energy Payments, and Utility/Home Energy Arrears Covered for Each Participant Household*

Each ERA2 Recipient must calculate and report the following averages covering the period from the date of receipt of the ERA2 award to the end of the current reporting period:

- i. Average number of months of rent or utility/home energy payments covered for each participant household (provide cumulative participant demographic data).
- ii. Average number of months of prospective rent covered for each participant household over the award period of performance (provide cumulative participant demographic data).
- iii. Average number of months of rent arrears covered for each participant household over the award period of performance (provide cumulative participant demographic data).

- iv. Average number of months of prospective utility/home energy costs covered for each participant household over the award period of performance (provide cumulative participant demographic data).
- v. Average number of months of utility/home energy cost arrears covered for each participant household over the award period of performance (provide cumulative participant demographic data).

Amounts Approved for Payment (Obligated) and Amounts Paid (Expended)

Each ERA2 Recipient must report the cumulative amount approved (obligated) and cumulative amount paid (expended) for assistance to households and for administrative expenses under the subject ERA2 Project. This includes all amounts obligated and expended by the ERA2 Recipient and its subrecipients and contractors, as applicable.

h. ***Cumulative Amount of ERA Award Funds Paid (Expended) for Administrative Expenses as of the end of the Reporting Period***

Definition: The cumulative amount of the ERA2 award the ERA2 Recipient (and its subrecipients and contractors, as applicable) expended for administrative expenses between the date of receipt of the ERA2 award and the end of the current reporting period. This does not include amounts expended (paid) for housing stability services.

Note: For costs to have been incurred as defined, performance of the service or delivery of the good(s) must have occurred.

i. ***Cumulative Amount of ERA2 Award Funds Approved (Obligated) for Administrative Expenses as of the end of the Reporting Period***

Definition: The cumulative amount of the ERA2 award the ERA2 Recipient (and its subrecipients and contractors, as applicable) approved (obligated) for payment for administrative expenses between the date of receipt of the ERA2 award and the end of the current reporting period. This does not include amounts obligated for housing stability services. While ERA2 Recipients may use an equivalent definition contained in existing policies and procedures, the amount obligated should reflect the amount of administrative expense the ERA2 Recipient has agreed to pay during the same or a future period, as evidenced by a legally binding agreement or contract.

j. ***Cumulative Amount of the ERA2 Award Funds Paid (Expended) for Housing Stability Services***

Definition: Cumulative amount of the ERA2 award the ERA2 Recipient (and its subrecipients and contractors, as applicable) paid (expended) for housing stability services (including eviction prevention/diversion) between the date of receipt of the ERA2 award and the end of the current reporting period.

Note: For costs to have been incurred as defined, performance of the service or delivery of the good(s) must have occurred.

k. **Cumulative Amount of the ERA2 Funds Approved (Obligated) for Housing Stability Services**

Definition: Cumulative amount of the ERA2 award the ERA2 Recipient (and its subrecipients and contractors, as applicable) approved (obligated) for housing stability services (including eviction prevention/diversion) between the date of receipt of the ERA2 award and the end of the current reporting period.

Note: This amount is separate and distinct from the amounts of ERA2 funds the ERA2 Recipient obligated for a ERA2 Eviction Prevention Project as discussed in [FAQ 46](#).

While ERA2 Recipients may use an equivalent definition contained in existing policies and procedures, the amount obligated should reflect the amount of assistance the Recipient has agreed to pay during the same or a future period, as evidenced by a legally binding agreement or contract.

Reminder: Obligations and Expenditures by Each Financial Assistance Type as Required Above Must be Less than or Equal to the Federal Award Amount --The amount an ERA2 Recipient reports as obligated or expended by ERA2 financial assistance type (for example, rent, rental arrears, etc.) and for administrative expenses must not exceed the total amount of the ERA2 award. This rule applies to amounts reported for a single reporting period and for cumulative reporting. Financial assistance and administrative obligations and expenditures should be a subtotal of total obligations and total expenditures.

Performance & Financial Reporting Tab

Treasury's performance and financial reporting requirements are designed to ensure maximum transparency around use of ERA2 award funds for the public consistent with 2 CFR 200; to enable sufficient monitoring by Treasury and Treasury OIG, and to align with PRAC financial reporting requirements.

Performance Reporting

Current Performance Narrative

Each ERA2 Recipient must provide a brief narrative of 12,000 characters (2,000 words) or less describing the cumulative performance and accomplishments of the subject ERA2 Project. The narrative should support the performance and demographic data submitted and must include the following information:

- Activities implemented and notable achievements to date
- Planned activities
- Notable challenges and status of each challenge
- Details on compliance/non-compliance issues and mitigation plans
- Requests for additional assistance or guidance from Treasury

- Other information, as appropriate. Recipients do not need to repeat information provided in the Project Overview section above.

Narrative on Effective Practices

Each ERA2 Recipient may provide a brief narrative of 3,500 characters (500 words) or less describing effective practices for administering ERA2 programming to share with the ERA community.

Financial Reporting

Each ERA2 Recipient must provide the following financial data.

- Current Award Amount (pre-populated with the total ERA award amount)
- Total Payment Amount (pre-populated with the total ERA2 award funds received to date)

The following standard Feral Financial Report (SF-425) items

- Cash Receipts: SF-425 Item 10(a)
- Cash Disbursements: SF-425 Item 10(b)
- Cash on Hand: SF-425 Item 10(c)
- Total Federal funds authorized: SF-425 Item 10(d)
- Federal share of expenditures: SF-425 Item 10(e)
- Federal share of unliquidated obligations: SF-425 Item 10(f)
- Total Federal Share: SF-425 Item 10(g)
- Unliquidated balance of Federal funds: SF-425 Item 10(h)

Current Quarter Financial Data

- Current quarter obligations (amount obligated in the quarter)
- Current quarter expenditures (amount expended in the quarter)

Reminder on Limitations on Administrative Costs – Recipients are limited in the amounts ERA2 used for administrative costs. See Appendix 8 for more information on uses of ERA funds for these costs. All recipients are permitted to charge both direct and indirect costs to their ERA2 awards. Recipients that elect to charge indirect costs to the ERA2 award must provide a copy of its current negotiated indirect cost rate agreement in the designated upload section of the online form. If a cost rate agreement does not exist, the Recipient must provide a written notification that it elected to use the *de minimus* indirect costs rate of ten percent of the modified total direct costs, per 2 CFR 200.414(f).

Reminder that Obligations and Expenditures Must Not Exceed the Federal Award Amount
– Recipients should ensure that amounts reported as obligated or expended do not exceed the total amount of the recipient's respective ERA2 award received from Treasury. Some recipients have reported obligations or expenditures that exceed the amount of funds awarded and paid by Treasury. While recipients may utilize other, non-Treasury ERA funds for their rental assistance programs, and are encouraged to do so within the guidelines set forth in Treasury's ERA Frequently Asked Questions and related guidance from the Office of Management and Budget in M-21-20, Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources, Recipients should only report to Treasury in their ERA Quarterly Reports on expenditures and obligations related to their ERA2 award received from Treasury. Treasury encourages recipients to identify amounts and describe contributions from other federal, state, or local programs in a comment field in future quarterly and monthly submissions.

ERA2 Emergency Rental Assistance Project Participant Household Payment Data File (PHPDF)

All grantees must submit a Participant Household Payment Data File (PHPDF) with every ERA2 Compliance report. The PHPDF is a single file using Template 7 that contains information on each payment to or for participant households from the date of program inception through the end of the current reporting period. The PHPDF submitted with each compliance report replaces all previously submitted PHPDF files. This approach enables Recipients to submit current period data and revisions to prior period data on the PHPDF submitted for a reporting period.

The PHPDF file must be named as follows: PHPDFQXYYERAEzzzz.csv

Where components of the name are:

PHPDF

Qx = the reporting quarter such as Q1, Q2, Q3 or Q4

YY = the year such as 24

ERAEzzzz = the grantee's 8 digit FAIN number found on the Record Details shown on the right side of the portal screen, such as ERAE9999

Please remember to use Template 7 to report the Participant Household Payment Data. Configure the information as shown on Template 7. Do not submit any other information other than the fields shown on Template 7 and do not rearrange the data columns on Template 7.

Please take care to NOT report any personally identifiable information (PII) on the Participant Household Payment Data File. PII is any information that could be used to disclose an

individual's identity. Some examples of PII that SHOULD NOT be reported in the Participant Household Payment Data File (Template 7):

- Tenant Name
- Tenant Social Security Number
- Tenant or Individual Landlord financial information (such as income)
- Individual Landlord EIN or TIN
- Tenant or Individual Landlord race, ethnicity, gender or age
- Any other detailed information about individual Tenants of individual Landlords

Treasury's portal will enable ERA2 Recipients to securely upload the data file as part of each Quarterly Report.

ERA2 Recipients are reminded that they must establish data privacy and security requirements for the information collected from all households, including protection of household PII, and to provide confidentiality protections, as necessary, consistent with this requirement as set forth in the Consolidated Appropriations Act, 2021. Treasury's eligibility and verification guidance remains unchanged.

Please see Figure 3 for information, guidance, and requirements for developing and submitting the PHPDF.

Any recipient that does not upload the PHPDF for submission with this quarterly report must provide an explanation in the comment box below with a timeframe for when the file will be submitted.

Figure 3
Required Participant Household Payment Data File Elements

All ERA2 Recipients must provide a Participant Household Payment Data File containing details on each payment made to each unique participant household that receiving, either directly or indirectly, a disbursement of ERA2 funds from the subject ERA2 Emergency Rental Assistance Project over the entire award period of performance:

- Physical address of the participant household that received the payment (not P.O. Box)
- Type of Payee to whom the payment was made (payee types are: Tenant; Landlord or Owner; Utility/Home Energy Service Provider; Other Housing Services and Eligible Expenses Provider)
- Category of ERA2 Financial Assistance provided (Rent; Rental Arrears; Utilities/Home Energy Costs; Utility/Home Energy Arrears; and Other Housing Services and Eligible Expenses)
 - o In situations where a payment is for multiple categories of financial assistance, please report the predominant category for the payment
- Amount of payment
- Date of the payment
- Start and End Dates covered by the payment (as documented in the participant household's application / records, as appropriate)
 - o In situations where the period of coverage is not known, please provide a Start Date and leave the End Date field blank.

Each ERA2 Recipient should include the physical address of the participant household only. Do not provide the address of the landlord, the utility provider, or other entity that received the payment.

Recipients should not provide information about payments made to Housing Stability Service providers or about payments made for Administrative Costs.

To the extent that the ERA2 Recipient made multiple payments to assist tenants at the same address, the Recipient should include multiple data entries per household. See the following two scenarios for more information:

When an ERA2 Recipient makes a rental payment and a separate utility/home energy payment for the same household during the reporting period, the data file should include two separate entries (one entry for each payment).

When an ERA2 Recipient makes one payment to a landlord for the current rent due and an additional amount for the rental arrears, the data file should include two entries – one for the rent payment and one for the rental arrears payment.

In addition to uploading the completed Participant Household Payment Data File (Using Template 7), the Recipient must report:

- Cumulative dollar amount of payments made to/for households as reported on the cumulative Participant Household Payment Data File.
- Total number of payments to/for households as reported on the cumulative Participant Household Payment Data File.

Recipient Comments

Recipients are encouraged to provide any information deemed necessary to further explain any data or narrative responses submitted in the compliance report. Recipients may choose to either manually type the narrative into an on-screen text box provided or to upload the comments via a Word or other form statement.

Report Certification and Submission Tab

Treasury's Portal will present the following statement that the Recipient's Authorized Representative for Reporting must use to certifying that the information provided is complete and accurate:

I certify that the information provided is accurate and complete after reasonable inquiry of people, systems, and other information available to the ERA Recipient. The undersigned acknowledges that a materially false, fictitious, fraudulent statement or representation (or concealment or omission of a material fact) in this submission may be the subject of criminal prosecution under the False

Statements Accountability Act of 1996, as amended, 18 U.S.C. § 1001, and also may subject me and the ERA Recipient to civil penalties, damages, and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729 et seq.). The undersigned is an authorized representative of the ERA Recipient with authority to make the above certifications and representations on behalf of the ERA Recipient.

The portal will display two pre-populated data points:

- Total Obligations (the portal automatically sums and displays the total amount reported as obligated on the “Recipient Subawards, contracts, and direct payments” tab)
- Total Expenditures (the portal automatically sums and displays the total amount reported as expended on the “Expenditures” tab).

Pre-Closeout Questions

Recipients are asked to respond to the following questions about their readiness for closing out their ERA2 award.

- What is your fiscal year end date? (Select date from an on-screen calendar)
- Have you expended \$750,000 or more in federal award funds during your most recently completed fiscal year? (Yes/No)

If the Recipient answers “Yes” to the above question, the Recipient will be asked the following question:

- Have you submitted a single audit or program-specific audit report to the Federal Audit Clearinghouse (FAC) for that fiscal year? (Yes/No)

Recipients will be asked to respond to one of the one of the following questions, depending on the amount of their ERA2 award that has been expended:

If the Recipient has not expended its total ERA2 award amount:

- Are you ready to closeout your ERA2 award even though the total amount reported as expended is less than the total amount of your ERA2 award? (Yes/No)

If the Recipient has expended the total amount of its ERA2 award:

- Are you ready to closeout your ERA2 award given that the total amount expended equals the total amount of your ERA2 award? (Yes/No)

After answering the questions on readiness for closeout of your ERA2 award, the Recipient can complete the following steps to certify and submit the report.

The Recipient's designated Authorized Representative for Reporting will be required to e-sign this certification before **final submission** of the quarterly report via the portal. Note that the certification will be the last step in the Recipients' submission process for submitting a quarterly report.

In addition, to ensure that the individual currently logged-in to Treasury's Portal is in fact authorized to certify and submit an ERA Quarterly Report the portal will display the name, title, phone, and email address of the currently person who is current logged-in to the system.

If the name shown above is not that of an authorized ERA2 Administrator or ERA2 Authorized Representative, the logged-in individual should save and log-off the portal, then have an authorized ERA2 Account Administrator or ERA2 Authorized Representative for Reporting sign in to officially certify and submit the quarterly report.

Appendices

Appendix 1 - Quarterly Reporting Elements

Table A-2
ERA2 Recipients
Required Reporting Elements for ERA Quarterly Reports
effective with the Q1 2023 Report

Guidance Section / Portal Tab	Reporting Item	Requirements all ERA2 Recipients
Recipient Profile	All components listed within section / portal tab	Required
Project Overview	All components listed within section / portal tab	Required
Emergency Rental Assistance Project	All components listed within section / portal tab	Required
Affordable Rental Assistance Project(s)	All components listed within section / portal tab	Required if the ERA2 administers an ERA2 Affordable Rental Housing Project
Eviction Prevention Project(s)	All components listed within section / portal tab	Required if the ERA2 administers an ERA2 Eviction Prevention Project
Project Data and Participant Demographics	Number of unique households that completed and submitted an application for ERA Assistance	Required, including demographic data breakdown
	Number of unique households that received assistance of any kind	Required, including demographic data breakdown
	Number of unique households that received their initial ERA assistance in the current reporting period	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – rent	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – rental arrears	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – utilities/home energy bills	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – utilities/home energy arrears	Required, including demographic data breakdown

Guidance Section / Portal Tab	Reporting Item	Requirements all ERA2 Recipients
	Number of unique households that received ERA assistance by type – other expenses related to housing	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – housing stability services	Required, do not provide demographic data breakdown
	Number of unique households at certain income levels: less than 30% of Area Median Income	Required, including demographic data breakdown
	Number of unique households at certain income levels: between 30 and 50% of Area Median Income	Required, including demographic data breakdown
	Number of unique households at certain income levels: between 50 and 80% of Area Median Income	Required, including demographic data breakdown
	Total number of recipient households whose income eligibility was determined based on their eligibility for other federal benefit programs	Required, including demographic data breakdown
	Total number of recipient households whose income eligibility was determined using a fact-based proxy	Required, including demographic data breakdown
	Total amount of ERA award paid to or for participant households	Required, including demographic data breakdown
	Average number of months of rent or utility/home energy payments covered for each participant household	Required, including demographic data breakdown
	Amounts Paid (Expended) and Amounts Approved (Obligated for Payment) in the quarter (items j through n in this section)	Required
Performance and Financial Reporting	Performance narrative	Required
	Narrative on effective practices	Required
	- Current award amount (pre-populated) - Total payment amount (pre-populated) Data points as required on the SF-425: - Cash on Hand SF-425 10(a) - Cash Disbursements (SF-425 10(b)) - Cash on Hand (SF-425 10(c)) - Total Federal Funds authorized (SF-425 10(d)) - Federal share of expenditures (SF-425 10(e)) - Federal share of unliquidated	Required

Guidance Section / Portal Tab	Reporting Item	Requirements all ERA2 Recipients
	obligations (SF-425 Item 10(f)) • Total Federal share (SF-425 Item 10(g)) • Unliquidated balance of Federal funds (SF-425 Item 10(h)) Current Quarter Financial Data • Current quarter obligations (amount obligated in the quarter) • Current quarter expenditures (amount expended in the quarter)	
	Participant Household Payment Data File • Upload only one completed PHPDF • Check the box to indicate the PHPDF has been uploaded • Indicate the cumulative dollar amount of payment made to/for households as reported on the cumulative Participant Household Payment Data File • Indicate the total number of payments to/for households as reported on the cumulative Participant Household Payment Data File.	Required
Report Certification and Submission	• What is your fiscal year end date?	Required
	• Have you expended \$750,000 or more in federal award funds during your most recently completed fiscal year? If yes to above – • Have you submitted a single audit or program specific audit report to the Federal Audit Clearinghouse (FAC)? Where the Recipient has not expended its entire ERA2 allocation – • Are you ready to closeout your award for ERA2 even though the total amount reported as expended is less than the total ERA2 allocation? Where the Recipient has expended its entire ERA2 allocation – • Are you ready to closeout your ERA2 award given that the total amount	Required

Guidance Section / Portal Tab	Reporting Item	Requirements all ERA2 Recipients
	expended equals the total ERA2 allocation?	
	Certify and Submit	Required

Appendix 2 - ERA2 Program Terminology

Who is a ERA2 Recipient / Grantee?

A Recipient (also referred to as a Prime Recipient) is an entity that received an ERA2 award directly from Treasury pursuant to section 3201 of the American Rescue Plan Act (ARPA):

Recipients / Grantees of ERA2 Awards:

- All 50 States
- Units of local government with more than 200,000 residents
- The District of Columbia
- U.S. Territories

What is an ERA2 award?

Awards issued by Treasury pursuant to section 3201 of the American Rescue Plan Act.

What is a Subrecipient in the context of ERA2 Reporting?

For the purposes of ERA reporting, a subrecipient is an entity or individual to which an ERA recipient / grantee issues a subaward.

What is a Contractor?

Contractors are entities that receive a contract from the ERA Recipient / grantee for the purpose of obtaining goods and services to implement the ERA award.

What is a Beneficiary in the context of ERA2 reporting?

For the purposes of ERA2 reporting, Beneficiaries are entities or individuals that receive direct payments from the ERA2 Recipient / grantee or its Subrecipient(s). Beneficiaries may be a household/tenant, a landlord, a utility provider, or vendor for other related housing expenses (e.g., for internet services and hotel stays).

What are ERA2 Financial Services in the context of ERA2 program reporting?

Financial Services are payments of ERA2 funds by an ERA2 Recipient / grantee or its Subrecipient(s) for rent, rental arrears, utility/home energy assistance or utility/home energy assistance arrears of the ERA program participant households.

What are Housing Stability Services in the context of ERA2 program reporting?

Housing Stability Services are services for which the ERA2 Recipient / grantee or its Subrecipient(s) use(s) ERA2 funds to pay a third party that provides housing assistance services for a participant household.

What is a Fact-Based Proxy for Determining Participant Income Eligibility?

A Fact-Based Proxy as described in FAQ #4 dated May 7, 2021, is a written attestation from the applicant as to household income without further documentation of income. An ERA Recipient / grantee may rely on such an attestation from the applicant if the ERA2 Recipient / grantee also uses any reasonable fact-specific proxy for household income,

such as reliance on data regarding average incomes in the household's geographic area.

What is an obligation?

For purposes of ERA2 reporting, an obligation is a commitment to pay a third party with ERA2 award proceeds based on a contract, subaward, direct payment, or other arrangement.

What is an expenditure?

For purposes of ERA2 reporting, an expenditure is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity).

What is a contract?

A contract is an obligation to an entity associated with an agreement to acquire goods or services.

What is a direct payment?

A direct payment is a disbursement by the ERA2 Recipient (with or without an existing obligation) to an entity or individual that is not associated with a contract or subaward. Examples of direct payments are a benefit payment the ERA2 Recipient makes to a household/tenant, a landlord, a utility provider, or a payment the ERA2 Recipient makes to a vendor for other related housing expenses (e.g., for internet services and hotel stays).

What is the primary place of performance for a contract or a subaward?

The primary place of performance is the address where the predominant performance of the contract or subaward will be accomplished.

What is the period of performance start date and end date for a contract or a subaward?

The period of performance start date is the date on which efforts begin or the contract or subaward is otherwise effective. The period of performance end date is the date on which all effort is completed, or the contract or subaward is otherwise ended.

What is the ERA2 Recipient's / Grantee's designated ERA2 Authorized Representative for Reporting?

The ERA2 Recipient's designated Authorized Representative for Reporting is the individual designated by the ERA2 Recipient / Grantee as having authority to certify and submit official reports on behalf of the Recipient (a governmental entity administering the specific ERA2 award).

What is the ERA2 Recipient's / Grantee's designated ERA2 Point of Contact for Reporting?

The ERA2 Recipient's designated ERA2 Point of Contact for Reporting is the individual designated by the ERA2 Recipient / grantee who is responsible for receiving official Treasury notifications about program reporting including alerts about upcoming reporting, requirements, and deadlines. The ERA2 Point of Contact for Reporting is also responsible for completing the reports for the Recipient / grantee.

What is a Redirect of Award Funds?

A redirect of award funds occurs when a locality receives an ERA award and subsequently transfers 100% of the ERA award funds received from Treasury to its eligible State. In this situation, the redirect of award funds is finalized when the locality has submitted the relevant redirection documentation to Treasury and Treasury has provided confirmation of acceptance of such documentation. At that time, the locality's ERA award is cancelled, and the locality has no further legal obligation to Treasury under the ERA award. The State's ERA award is modified by the amount of the funds transferred by the local government and the State is responsible as the recipient for reporting on the use of the transferred award funds, as such funds are now subject to the requirements set forth in the ERA Award Terms and Conditions previously accepted by the State in connection with its ERA award.

Appendix 3 – Race, Ethnicity and Gender Categories for Reporting Disaggregated Counts of ERA2 Project Participants

State, Local and Territorial Recipients receiving ERA2 awards are required to report total (aggregate) counts of the number of ERA2 Project participants over several factors such as the number of applications received and approved and the number of participants receiving each type of authorized ERA2 assistance, so forth in each quarterly report. These ERA2 Recipients must also report the figures disaggregated by three demographic characteristics of the head of each participating household. The primary demographic characteristics – race, ethnicity, and gender – and each required subcategory are listed below.

Race

- American Indian or Alaska Native
- Asian
- Black or African American
- Mixed Race
- Native Hawaiian or Other Pacific Islander
- White
- Declined to Answer
- Data Not Collected

Ethnicity

- Hispanic or Latino
- Not Hispanic or Latino
- Declined to Answer
- Data Not Collected

Gender

- Female
- Male
- Non-binary
- Declined to Answer
- Data Not Collected

Appendix 4 - Expenditure Categories and Payee Types

The following are several key terms helpful for ERA2 Recipient / Grantee data collection and reporting.

Allowed Expenditure Categories

- Financial Assistance: Rent
- Financial Assistance: Rental arrears
- Financial Assistance: Utility/home energy costs
- Financial Assistance: Utility/home energy costs arrears
- Financial Assistance: Other housing costs
- Housing Stability Services Costs
- Affordable Rental Housing Costs
- Eviction Prevention Services Costs
- Administrative Costs

Payee Types

- Tenant
- Landlord or Owner
- Utility / Home Energy Service Provider
- Other Housing Services and Eligible Expenses Provider

Appendix 5 - Administration and Compliance Information for ERA2 Award Recipients

Background Information

- [Guidance including Frequently Asked Questions and Fact Sheets](#)

Administration and Compliance

- [ERA2 Award Terms and Conditions](#) which include important details for Recipients such as: Allowable uses of funds; Allowable administrative costs; Reporting; Maintenance of and Access to Records; Compliance with Applicable Laws and Regulations and other topics (this list of topics is only illustrative of topics covered in the Award Terms and Conditions).
- ERA2 award terms with detailed information on such topics as allowable uses of funds.
- Regulatory Requirements under the Uniform Guidance ([2 CFR Part 200](#)): The ERA2 awards are generally subject to the requirements set forth in the Uniform Guidance. In all instances, Recipients should review the Uniform Guidance requirements applicable to its use of ERA2 award funds. Recipients should consider how and whether certain aspects of the Uniform Guidance apply.
- Single Audit Requirements: Recipients and Subrecipients that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements. Recipients and subrecipients may also refer to the implementing guidance on OMB's website, the OMB Compliance Supplements for audits of federal funds, and related guidance at, and the [Federal Audit Clearinghouse](#) to see examples and single audit submissions.
- Civil Rights Compliance: Unless exempted, recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) 42 U.S.C. §§ 2000d et seq., and Treasury's implementing

regulations, 31 CFR Part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. § 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. §§1681 et seq., and the Department's implementing regulations, 31 CFR Part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. §§ 6101 et seq., and Treasury's implementing regulations at 31 CFR Part 23. In order to carry out its enforcement responsibilities, under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR Part 22, and the Department of Justice (DOJ) regulations, Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR Part 42, provide for the collection of data and information from recipients (see 28 CFR § 42.406). Treasury will request recipients to submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status.

Additional Helpful Information

- [Emergency Rental Assistance Program Federal Assistance Listing \(CFDA Number 21.023\) as posted on SAM.gov](#). The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The Assistance Listing Number (ALN) is the unique 5-digit number assigned to identify a federal assistance listing and can be used to search for federal assistance program information, including funding opportunities, spending on USASpending.gov, or audit results through the Federal Audit Clearinghouse.

Appendix 6 - Formerly Required ERA2 Monthly Reports

ERA2 Recipients were required to submit brief monthly reports through June 30, 2022. This requirement is subject to change and Treasury may require submission of additional Monthly Reports.

The required monthly consist of two data elements as described below. Recipients must submit the monthly reports via the Treasury portal by the 15th day of the month following the reporting period.

Required ERA2 Monthly Reporting Data Elements and Definitions		
Equivalent on Quarterly Report	Element	Definition
See “Project Data and Participant Demographics” Tab	Number of Unique Households that Received ERA2 Assistance of Any Kind in the Reporting Period	The number of unique participant households whose rent, rental arrears, utility/home energy payments, utility/home energy arrears, or other expenses related to housing were fully or partially paid under the subject ERA2 award in the reporting period. This number should capture all previously-approved applicants receiving assistance from [month day 1 – month day 30, 20XX], as well as new applicants approved in the month with assistance received and/or paid in from [month day 1 – month day 30, 20XX]. Please enter “0” if the grantee has not experienced any new activity on this data element during [month day 1 – month day 30, 20XX] reporting period.

Required ERA2 Monthly Reporting Data Elements and Definitions		
Equivalent on Quarterly Report	Element	Definition
See “Project Data and Participant Demographics” Tab	Total Amount of ERA2 Award Funds Paid to or for Participant Households in the Reporting Period	The total dollar amount of ERA2 award funds paid under the ERA2 Project to or for participant households including payments for rent, rental arrears, utility/home energy costs, utility/home energy cost arrears, and other housing services and eligible expenses in the [month day 1 – month day 30, 20XX] reporting period. This does not include funds paid for Housing Stability Services. Please enter “0” if the grantee has not experienced any new activity on this data element during reporting period.

Appendix 7 - Applicable Limitations on Administrative Expenses

The following Treasury FAQ addresses the applicable limitation on uses of ERA2 award funds for administrative expenses.

Under ERA2, not more than 15 percent of the amount paid to a grantee may be used for administrative costs attributable to providing financial assistance, housing stability services, and other affordable rental housing and eviction prevention activities.

For ERA2, any direct and indirect administrative costs must be allocated by the grantee accordingly for the provision of financial assistance, housing stability services, and other affordable rental housing and eviction prevention activities. As required by the applicable statutes, not more than 10 percent of funds received by a grantee may be used to provide eligible households with housing stability services (discussed in [FAQ 23](#)). To the extent administrative costs are not readily allocable to one or the other of these categories, the grantee may assume an allocation of the relevant costs of 90 percent to financial assistance and 10 percent to housing stability services.

Grantees may apply their negotiated indirect cost rate to the award, but only to the extent that the total of the amount charged pursuant to that rate and the amount of direct costs charged to the award does not exceed 15 percent of the amount of the award for ERA2.

Please see Treasury's ERA Frequently Asked Questions (FAQs) under the Guidance section on the [Emergency Rental Assistance Program](#) page for more information on administrative expenses and other important topics.

Appendix 8 - Background on Annual Civil Rights Compliance and Reporting

Treasury will request information on each Recipients' compliance with Title VI of the Civil Rights Act of 1964 (Title VI) on an annual basis. This information may include a narrative describing the Recipient's compliance with Title VI, along with other questions and assurances. Treasury currently plans to require this additional information as part of one the scheduled quarterly reports. Treasury will provide additional instructions and guidance on requirements for the Civil Rights reporting as it become available. This collection does not apply to Tribal Governments.

Civil Rights Compliance: Unless exempted, recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) 42 U.S.C. §§ 2000d et seq., and Treasury's implementing regulations, 31 CFR Part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. § 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. §§1681 et seq., and the Department's implementing regulations, 31 CFR Part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. §§ 6101 et seq., and Treasury's implementing regulations at 31 CFR Part 23. In order to carry out its enforcement responsibilities, under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR Part 22, and the Department of Justice (DOJ) regulations, Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR Part 42, provide for the collection of data and information from recipients (see 28 CFR § 42.406). Treasury will request non-Tribal recipients to submit data for post award compliance reviews, including information such as a narrative describing their Title VI compliance status. (See page 48-49).

Appendix 9 -- Scenarios on Reporting

Reporting the ERA2 Recipient's Allocations of ERA2 funds to Subrecipients, Contractors and Direct Payees (Beneficiaries)

Each ERA2 Recipient must report on its uses of ERA2 funds. This includes reporting on all the Recipients' obligations to subrecipients, contractors and direct payees and the associated expenditures on subawards, contracts and direct payments.

In general, each ERA2 Recipient must report the following information for each of its ERA2 awards (ERA2 Project) in the reporting quarter.

1. The ERA2 Recipient's obligations of \$30,000 or more and related expenditures.
 - a. Subawards (issued to Subrecipients) by the Prime Recipient valued at \$30,000 or more
 - i. Obligations (individually reported as applicable) on the Subrecipients, Contractors and Beneficiaries Tab
 - ii. Related expenditures (individually reported) made by the subrecipient on the Expenditures Tab under the Expenditures Associated with the ERA2 Recipient's Subawards, Contracts and Direct Payments Valued at \$30,000 or More section.
 - b. Contracts (issued to Contractors) by the Prime Recipient valued at \$30,000 or more.
 - i. Obligations (individually reported as applicable) on the Subrecipients, Contractors and Beneficiaries Tab
 - ii. Related expenditures (individually reported) made by the contractor on the Expenditures Tab under the Expenditures Associated with the ERA2 Recipient's Subawards, Contracts and Direct Payments Valued at \$30,000 or More section.
 - c. Direct Payments (including direct payments issued to Beneficiaries) by the Prime Recipient valued at \$30,000 or more (not including benefit payments to individuals who tenants or unincorporated small landlords, regardless of the amount).
 - i. Obligations (individually reported) on the Subrecipients, Contractors and Direct Payments Tab
 - ii. Related Expenditures will be the same as the obligation amount. This will be reported on the Expenditures Tab under the Expenditures Associated with the ERA2 Recipient's Subawards, Contracts and Direct Payments Valued at \$30,000 or More section.

obligations and aggregated amount of all expenditures. This reporting must be performed up to 24 times (reported by 8 Expenditure Category types across 3 Aggregate Types). This will be reported on the Expenditures Tab under the Total of all Obligations and Total of all Expenditures Associated with the ERA2 Recipient's Subawards, Contracts, and Direct Payments Valued at Less than \$30,000 section.

3. For all direct payments to individuals (including individuals (tenants) or unincorporated small landlords), report the aggregate amount of all obligations and aggregate amount of all expenditures. This reporting must be performed up to 8 times (reported by 8 Expenditure Category types). This will be reported on the Expenditures Tab under the Recipient Obligations and Expenditures (Payments) to Individuals (Beneficiaries) section.

The following brief examples present separate scenarios in which an ERA2 Recipient obligates funds to a Subrecipient, Contractor or Beneficiary and records the associated expenditures. In general, the scenarios illustrate the steps of creating Subrecipient, Contractor and Beneficiary records; recoding the obligating the ERA2 funds via a corresponding subaward, contract or direct payment; and recording the expenditure of the funds and required details on the appropriate Treasury portal screen.

Each scenario presents a brief statement of the reporting requirement for each transaction and a bulleted list of required actions for reporting the required details on the Treasury portal screens (or by using the bulk upload functionality).

EXAMPLE 1

State A (the ERA2 Recipient) issues a subaward in the amount of \$1,000,000 to Blue County on February 22, 2021

REPORTING REQUIREMENT

The ERA2 Recipient must create a Subrecipient record and a Subaward record in Treasury's portal when it obligates \$30,000 or more of ERA2 funds via a subaward, contract, or direct payment. It must record this information in the quarter when it obligated the ERA2 funds.

ACTION REQUIRED

- State A must create a Subrecipient Record for Blue County on the "Subrecipient, Contractor, Direct Payee" tab in Treasury's portal. It must use the "Subaward, Contract, Direct Payment" tab to create a subaward record {Subaward A} and record the \$1,000,000 obligation issued to Blue County.
- Note, State A may opt to provide the required information via the bulk upload function in Treasury's portal.

EXAMPLE 2

State A modifies the pre-existing subaward with Blue County with an additional \$10,000,000 obligation on May 1, 2021

REPORTING REQUIREMENT

The ERA2 Recipient must record modifications to existing subawards, contracts, and direct payments in Treasury's portal in the quarter when it made the modification.

ACTION REQUIRED

- State A has previously created a Subrecipient Record for Blue County in the earlier quarter. Therefore, there is no need for it to re-enter the information about Blue County or modify the existing Subrecipient Record in any way (unless there was a change to Blue County's profile information).
- State A must record the additional \$10,000,000 obligated to Blue County by updating the existing {Subaward A} record associated with the original Blue County obligation on the "Subawards, Contracts and Direct Payments" tab. The State updates the existing {Subaward A} by updating the obligation amount. Treasury's portal will reflect a total subaward amount of \$11,000,000 under {Subaward A} for Blue County for Q1 and Q2.

EXAMPLE 3

State A pays Jane Jones \$5,000 for professional consulting services on March 15, 2021. The services were provided from March 1 through March 15.

REPORTING REQUIREMENT

The ERA2 Recipient must report the payment for Ms. Jones' services among the aggregate expenditures for contracts less than \$30,000.

ACTION REQUIRED

- Given that the \$5,000 fee paid to Jane Jones for consulting services is less than \$30,000, State A does not create a record for the "Contractor" Jane or for the associated "Contract" for this expenditure.
- State A must record the \$5,000 payment to Jane Jones for the consulting services using the "Aggregate Expenditures Associated with Subawards, Contracts or Direct Payments less than \$30,000" screen in the Expenditures tab. State A characterizes the expenditure category as "Administrative Cost" and will record both the obligation and expenditure in aggregate.
- Note, State A may provide the required information via the bulk upload function in Treasury's portal.

EXAMPLE 4

Blue County paid \$350,000 in ERA2 funds to beneficiaries for rent payments in the month of March. The entire \$350,000 in rent payments is in the form of payments less than \$30,000 to individuals who are tenants or unincorporated small landlords. These expenditures are associated with State A's \$1,000,000 subaward issued to Blue County on February 22, 2021.

REPORTING REQUIREMENT

The ERA2 Recipient must record its Subrecipients' expenditures of ERA2 funds quarterly. Recording the expenditures links the expenditures to the associated subaward and to the related obligations under the subaward.

ACTION REQUIRED

- State A must report Blue County's expenditure of \$350,000 using the "Expenditures Associated with the ERA2 Recipient's Subawards, Contracts and Direct Payments Valued at \$30,000 or More" screen and selecting "Financial Assistance: Rent" as the expenditure category in the "Expenditures" tab.
- State A must associate this expenditure with {Subaward A} by providing the appropriate Subaward ID or Subaward Number for Blue County.
- State A must also report the expenditure start and end dates.
- Note, State A may provide the required information via the bulk upload function in Treasury's portal.

EXAMPLE 5

Blue County issued a \$50,000 contract with Legal Services Office, a local nonprofit, on April 5 for six months of work providing Housing Stability Services as part of State A's ERA2 Project. On August 15, Blue County paid Legal Services \$18,000 for its work in over the period April, May, and June.

REPORTING REQUIREMENT

An ERA2 Recipient is required to report its obligations associated with its First Level Subrecipients only, with no reporting on obligations made by subrecipients to second-level entities. However, ERA2 Recipients must report First Level Subrecipient's expenditures. In this scenario, Blue County is a First Level Subrecipient. Therefore, State A must report on Blue County's expenditures concerning its contracted services from Legal Services Office.

5a) Blue County contracted with Legal Services for \$50,000 on May 5

ACTION REQUIRED

- State A does **not** create records for Blue County's contract with Legal Services.
- State A must report Blue County's expenditure of \$18,000 using the "Expenditures Associated with the ERA2 Recipient's Subawards, Contracts and Direct Payments Valued at \$30,000 or More" screen and selecting "Housing Stability Services" as the expenditure category in the "Expenditures" tab
- State A must associate this expenditure with {Subaward A} by providing the appropriate Subaward ID or Subaward Number for Blue County.
- State A must also report expenditure start and end dates.
- Note, State A may provide the required information via the bulk upload function in Treasury's portal.

5b) Blue County pays Legal Services Office another \$22,000 for its housing stability services on December 10.

ACTION REQUIRED

- State A does **not** create records for Blue County's contract with Legal Services.
- State A must report Blue County's expenditure of \$22,000 using the "Expenditures Associated with the ERA Recipient's Subawards, Contracts and Direct Payments Valued at \$30,000 or More" screen and selecting "Housing Stability Services" as the expenditure category in the "Expenditures" tab
- State A must associate this expenditure with {Subaward A} by providing the appropriate Subaward ID or Subaward Number for Blue County.
- State A must also report expenditure start and end dates.
- Note, State A may provide the required information via the bulk upload function in Treasury's portal.

EXAMPLE 6

Blue County bought five laptop computers from Technology Firm on May 1. The payment amount was \$10,000.

REPORTING REQUIREMENT

ERA2 Recipients must report First Level Subrecipient's expenditures. In this scenario, State A is the Recipient / Grantee and Blue County is a First Level Subrecipient. Therefore, State A must report on Blue County's expenditures in purchasing the laptops.

ACTION REQUIRED

- State A records the expenditure of \$10,000 using the "Expenditures Associated with Subawards, Contracts and Direct Payments Valued at \$30,000 or More" screen and

selects “Administrative Costs” as the expenditure category in the “Expenditures” tab. When reporting “Administrative Costs”, State A will also be required to provide a brief description/reason on the costs incurred.

- State A must associate this expenditure with {Subaward A} by providing the appropriate Subaward ID or Subaward Number for Blue County.
- State A must also report expenditure start and end dates.
- Note, State A may provide the required information via the bulk upload function in Treasury’s portal.

EXAMPLE 7

State A provides ERA services directly in some portions of the state. It contracted with Marketing Firm A to inform residents and landlords about the State's ERA2 program for \$75,000 and paid a total of \$545,000 in rent as direct payments to individual beneficiaries (tenants or unincorporated small landlords) in March, as described below. State A also paid the following rent arrears payment checks to Landlord Business, an individual corporate landlord, in March: \$15,000; \$7,000 and \$10,000 (Total: \$32,000).

REPORTING REQUIREMENT

The ERA2 Recipient must record its expenditures of ERA2 funds quarterly. The ERA2 Recipient must create a Subrecipient record and a Subaward record in Treasury's portal when it obligates \$30,000 or more of ERA2 funds via a subaward, contract and so forth. It must also report all Direct Payments to individuals (including individuals (tenants) and unincorporated small landlords) regardless of the amount of the ERA2 benefit payment. It must record this information in the quarter when it obligated the ERA2 funds.

Guidance from Special Reporting Tip: Reporting Any Payments to Individuals¹ –

Payments from the ERA2 Prime Recipient to individuals under an ERA2 Project – regardless of the amount – should be reported via the "Aggregate Disbursements to Individuals" bulk upload file or the equivalent on-screen "Payments to Individuals" section without individual unique identifiers but labeled with expenditure category (for example, "Financial Assistance: Rent" or "Administrative Costs"). An individual is unincorporated and, for example, reports rental income to the IRS on the Form 1040, *U.S. Individual Income Tax Return*, Schedule E, *Supplemental Income and Loss*, under a personal tax identification number such as a Social Security Number rather than an Employer Identification Number (EIN) issued by the IRS.

7a) State A entered into a \$75,000 contract with Marketing Firm A to publicize the State's ERA program in March.

ACTION REQUIRED

- State A must create a Contractor profile for Marketing Firm A on the "Subrecipient, Contractor and Beneficiary" tab in Treasury's portal.
- State A It must use the "Subawards, Contracts and Direct Payments" tab to create a Contract record {Contract A} with Marketing Firm A and record the \$75,000 obligation.
- No additional steps are required If there are no expenditures under {Contract A} in the reporting period.
- Note, State A may provide the required information via the bulk upload function in Treasury's portal.

¹ This reporting requirement is similar to the Treasury CARES Act Coronavirus Relief Fund reporting in GrantSolutions

7b) State A paid \$545,000 in ERA2 funds to beneficiaries for rent payments in the month of March. The entire \$545,000 in rent payments is in the form of payments less than \$30,000 to individual beneficiaries (tenants or unincorporated small landlords).

ACTION REQUIRED

- State A does not create a “Beneficiary” profile for any of the individual beneficiaries (tenants or unincorporated small landlords) irrespective of the amount of the ERA2 benefits received.
- State A reports the \$545,000 in direct payments using the “Recipient Obligations and Expenditures (Payments) to Individuals (Beneficiaries)” screen and selects “Financial Assistance: Rent” as the expenditure category in the “Expenditures” tab.
- Note, State A may provide the required information via the bulk upload function in Treasury’s portal.

7c) State A paid the following rent arrears payments to Landlord Business, a corporate landlord, in March: \$32,000 paid out in 3 checks (\$15,000; \$7,000 and \$10,000).

REPORTING REQUIREMENT

Guidance from Special Reporting Tip: Reporting ERA2 Amounts of \$30,000 or More Paid to Business, Corporations, or Non-Profits -- When an ERA2 Recipient pays \$30,000 or more in ERA2 Financial Assistance to a business, corporation, or non-profit entity that is receiving the payment exclusively as a beneficiary of the program (excluding individuals (tenants) and small business and unincorporated small landlords as noted above), the ERA2 Recipient must create a beneficiary profile record that includes the entity’s Unique Entity Identifier (UEI) number (where registered in SAM.gov), the Taxpayer Identification Number/Employer Identification Number (TIN/EIN, not SSN), the legal name, the entity type (for example, “For-profit Organization”), and the legal address (usually the headquarters location corresponding with the TIN/EIN reported and registration required for a DUNS or SAM.gov). Until Treasury posts an updated reporting screen, ERA2 Recipients are instructed to answer “N/A” to the question, “Is the subrecipient registered in SAM.gov?” for any non-individual beneficiaries to enable report acceptance by Treasury’s portal and satisfy the mandatory data fields. The answer would be “N/A” even if the entity is not registered in SAM.gov and the recipient is using a TIN/EIN for reporting. Treasury apologizes for this inconvenience. The ERA2 Recipient must then follow the normal procedure for setting up a Direct Payment record on the “Subawards, Contracts, Direct Payments” tab as outlined in the reporting guidance.

ACTION REQUIRED

- State A must create a Beneficiary Record for Landlord Business on the “Subrecipients, Contractors and Beneficiaries” tab.
- State A must create a Direct Payment Record {Direct Payment B} for Landlord Business on the “Subawards, Contracts, and Direct Payment” tab in Treasury’s portal, and record the \$32,000 payment in March.
- State A records the expenditure either as a lumpsum of \$32,000 or separate transactions using the “Expenditures Associated with Subawards, Contracts and Direct Payments Valued at \$30,000 or More” screen and selects “Financial Assistance: Rental Arrears” as the expenditure category in the “Expenditures” tab.
- State A must associate this expenditure with {Direct Payment B} by providing the appropriate Direct Payment ID or Direct Payment Number for Landlord Business.
- State A must also report expenditure start and end dates (as applicable).
- Note, State A may provide the required information via the bulk upload function in Treasury’s Portal.

Appendix 10 - Reporting Aggregate Obligations and Expenditures

Reporting Aggregated Obligations and Expenditures Associated with the ERA2 Recipient's Subawards, Contracts and Direct Payments Valued at Less than \$30,000

Example of Reporting of Aggregate Expenditures associated with obligations of less than \$30,000. The example shows a sample grantee's reporting of aggregated amounts expended, categorized by Expenditure Category and Transaction Type.

Project Name	Expenditure Category	Transaction Type	Total Quarterly Obligation Amount	Total Quarterly Expenditure Amount
ERA Test Project	Financial Assistance: Rent	Aggregate of Contracts Awarded for less than 30000	56266	82084
ERA Test Project	Financial Assistance: Rental Arrears	Aggregate of Contracts Awarded for less than 30000	26425	36252
ERA Test Project	Financial Assistance: Utility/Home Energy Costs	Aggregate of Contracts Awarded for less than 30000	16974	78922
ERA Test Project	Financial Assistance: Utility/Home Energy Costs Arrears	Aggregate of Contracts Awarded for less than 30000	14108	6976
ERA Test Project	Financial Assistance: Other Housing Costs	Aggregate of Contracts Awarded for less than 30000	13722	81841
ERA Test Project	Housing Stability Services (Including Eviction Prevention/Diversion)	Aggregate of Contracts Awarded for less than 30000	90056	57870
ERA Test Project	Administrative Costs	Aggregate of Contracts Awarded for less than 30000	44621	21630
ERA Test Project	Financial Assistance: Rent	Aggregate of Subawards awarded for less than 30000	37604	77390
ERA Test Project	Financial Assistance: Rental Arrears	Aggregate of Subawards awarded for less than 30000	47964	42235
ERA Test Project	Financial Assistance: Utility/Home Energy Costs	Aggregate of Subawards awarded for less than 30000	28969	58445
ERA Test Project	Financial Assistance: Utility/Home Energy Costs Arrears	Aggregate of Subawards awarded for less than 30000	49835	75677
ERA Test Project	Financial Assistance: Other Housing Costs	Aggregate of Subawards awarded for less than 30000	76899	59797
ERA Test Project	Housing Stability Services (Including Eviction Prevention/Diversion)	Aggregate of Subawards awarded for less than 30000	10406	20818
ERA Test Project	Administrative Costs	Aggregate of Subawards awarded for less than 30000	33439	88904
ERA Test Project	Financial Assistance: Rent	Aggregate of Direct Payments less than 30000	67150	55600
ERA Test Project	Financial Assistance: Rental Arrears	Aggregate of Direct Payments less than 30000	92651	9410
ERA Test Project	Financial Assistance: Utility/Home Energy Costs	Aggregate of Direct Payments less than 30000	60999	82273
ERA Test Project	Financial Assistance: Utility/Home Energy Costs Arrears	Aggregate of Direct Payments less than 30000	95224	26947
ERA Test Project	Financial Assistance: Other Housing Costs	Aggregate of Direct Payments less than 30000	29109	76307
ERA Test Project	Housing Stability Services (Including Eviction Prevention/Diversion)	Aggregate of Direct Payments less than 30000	21683	7295
ERA Test Project	Administrative Costs	Aggregate of Direct Payments less than 30000	18785	7645

Appendix 11 - Reporting the Recipient's Payments to Individuals

Reporting the Recipient's Expenditures (Payments) to Individuals (Beneficiaries)

Example of reporting aggregate expenditures (payments) to individuals categorized by Expenditure Category.

Project Name	Expenditure Category	Total Quarterly Obligations	Total Quarterly Expenditures
ERA Test Project	Financial Assistance: Rent	54858	46629
ERA Test Project	Financial Assistance: Rental Arrears	62538	53157
ERA Test Project	Financial Assistance: Utility/Home Energy Costs	71293	60599
ERA Test Project	Financial Assistance: Utility/Home Energy Costs Arrears	81275	69083
ERA Test Project	Financial Assistance: Other Housing Costs	92653	78755
ERA Test Project	Housing Stability Services (Including Eviction Prevention/Diversion)	105624	89781
ERA Test Project	Administrative Costs	8880	1448